



## Georgia Department of Revenue

### Cook County Local Ad Valorem Tax Facts

**Caution:** By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page is based on the best information available.

#### LOCAL TAX OFFICIALS

##### Tax Commissioner

Donald E. Simmons  
209 N. Parrish Ave.  
Adel, Ga. 31620  
(229)896-4569  
Fax: (229)896-4638  
Email: [dsimmons81@windstream.net](mailto:dsimmons81@windstream.net)  
Website: <http://www.cookcountyga.us/TaxCommiss/TaxCommissioner.html>

##### Chairman of the Board of Tax Assessors

Richard W. Hargett  
209 N. Parrish Ave.  
Adel, Ga. 31620  
(229)896-3665  
Fax: (229)896-3977

##### Chief Appraiser

Larry Arnold  
209 N. Parrish Ave.  
Adel, Ga. 31620  
(229)896-3665  
Fax: (229)896-3977  
Website: <http://www.cookcountyga.us/TaxAssessor/Tax%20Assessor.html>  
Email: [lwarnold@windstream.net](mailto:lwarnold@windstream.net)  
Property Records: <http://qpublic.net/ga/cook/>

##### Chairman of the Board of Commissioners

Debra Robinson  
1200 S. Hutchinson Ave  
Adel, Ga. 31620  
(229)896-2266  
Website: <http://www.cookcountyga.us/Commissioners/Commissioners.html>

**PROPERTY TAX RETURNS** Property tax returns must be filed with the Cook County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>  
<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

**HOMESTEAD EXEMPTIONS** The deadline for filing for a homestead exemption in Cook County is April 1.

Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

There are no local homestead exemptions offered in this county, but the taxpayer can make application for the statewide homestead exemptions. Click the link below for more information on homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

**FREEPORT LEVEL ONE EXEMPTIONS** Cook County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

**AD VALOREM TAX PAYMENTS** Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

**VALUATION APPEALS** If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

**AD VALOREM TAX REFUNDS** If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

**MOTOR VEHICLE REGISTRATION** Cook County is on the 12-month staggered registration system. Vehicle tags are sold at the Cook County Annex, 209 North Parrish Ave., Adel, Ga. 31620. Hours are Monday - Friday, 8:30 - 4:30.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

## MOBILE HOME TAXATION

**Mobile Home Location Permits** Taxpayers locating a mobile home in Cook County must apply to the County Commissioners for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**Mobile Home Returns** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Board of Tax Assessors on or before May 1 of each year at the same time they apply for the location permit at the Tax Commissioner's Office. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

**INTANGIBLE RECORDING** Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Cook County the Clerk of Superior Court is responsible for collecting intangible recording tax.

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

## OTHER INFORMATION

**Local Ordinances** There are no local ordinances pertaining to ad valorem taxation.

**Fees for Garbage, Fire, Street Lights** The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

**Independent School Systems** There are no independent city school systems in this county.

**City Tax** The Tax Commissioner is responsible for collecting ad valorem taxes on real and personal property for the City of Adel. Other city taxes are collected at:

City of Cecil P.O. Box 73 Cecil, Ga. 31627 (229) 794-9302	City of Lenox P.O. Box 560 Lenox, Ga. 31637 (229) 546-4252
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City of Sparks  
P.O. Box 186  
Sparks, Ga. 31647  
(229) 549-8211

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page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

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[www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

[www.etax.dor.ga.gov/ptd/county/index.aspx](http://www.etax.dor.ga.gov/ptd/county/index.aspx)

[www.etax.dor.ga.gov/ptd/County/LGS\\_Local\\_Property\\_Tax\\_Facts\\_for\\_the\\_County\\_of\\_Cook.pdf](http://www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Cook.pdf)

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